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Dated: September 13, 2006

Name of Depositor: Daryl K. Neff

Signature

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re application of: <b>Hiroyuki Akatsu et al.</b>	Date: <b>September 13, 2006</b>
Serial Number: <b>10/708,340</b>	Examiner: <b>Dao H. Nguyen</b>
Filed: <b>February 25, 2004</b>	Group Art Unit: <b>2818</b>
	Confirmation Number : <b>2339</b>
Title: <b>STRUCTURE AND METHOD OF SELF-ALIGNED BIPOLAR TRANSISTOR HAVING TAPERED COLLECTOR</b>	H. Daniel Schnurmann IBM Corporation D/18G, B/321, Zip 482 2070 Route 52 Hopewell Junction, NY 12533

**AMENDMENT SUBMITTED WITH RCE UNDER 37 CFR §1.114**

MS RCE  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action dated April 13, 2006, Applicants submit the following amendments and remarks for the Examiner's consideration.

FIS920030411US1